

Table A-6.1. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1994 and 1995**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1995/1994
		1995	1994	
	<b>Motion Pictures</b>			
78	Motion pictures .....	2.3	2.2	1.4
781, 782	Motion picture production, distribution, and allied services ..	2.6	2.4	1.7
783	Motion picture theaters .....	5.7	4.6	1.8
784	Video tape rental .....	7.9	9.9	4.0
	<b>Amusement and Recreation Services</b>			
79	Amusement and recreation services .....	2.7	2.2	1.6
791	Dance studios, schools, and halls .....	6.5	6.9	2.1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	7.9	6.7	4.7
793	Bowling centers .....	5.5	5.3	3.9
794	Commercial sports .....	5.4	4.4	2.6
7941	Professional sports clubs and promoters .....	8.4	6.3	3.2
7948	Racing, including track operation .....	6.3	6.0	4.0
799	Miscellaneous amusement and recreation services .....	3.1	2.4	1.9
7991	Physical fitness facilities .....	6.0	5.4	2.1
7992	Public golf courses .....	11.9	10.5	3.6
7993	Coin-operated amusement devices .....	5.5	5.5	2.1
7996	Amusement parks .....	3.3	2.5	1.6
7997	Membership sports and recreation clubs .....	5.4	5.3	4.4